

STATE OF UTAH
DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING
APPLICATION FOR LICENSURE
CERTIFIED PUBLIC ACCOUNTANT

DOPL-AP-050 REV 06/20/2002

APPLICATION INSTRUCTIONS AND INFORMATION

General Statement: The Division desires to provide courteous and timely service to all applicants for licensure. To maximize its efficiency and level of service, the Division will process complete applications only. **A complete application includes all applicable supporting documents and fees.** The fees are for processing your application and will not be refunded. Failure to complete the application and supply all necessary information will delay processing and may result in denial of licensure. Please read all instructions carefully.

Address of Record: The address listed on the application will be your address of record. All correspondence from the Division will be sent to that address. It is your responsibility to directly notify the Division of any change in address. Also, please note, the address of record is public information, available upon request and via the Internet. You may choose to use a business address or a post office box for your address of record rather than your home address.

Social Security Number: Your social security number is classified as a private record pursuant to Title 63, Chapter 2, Utah Government Records Access and Management Act (GRAMA). It is used as an individual identifier for our licensing database and for purposes of the child support enforcement pursuant to Subsection 78-32-17(3) and is mandatory pursuant to Subsection 58-1-301(1), Utah Code Ann., which implements the requirements of 42 U.S.C.666 (a)(13). An application that does not include a social security number is incomplete and cannot be processed.

SUPPORTING DOCUMENTS AND FEES:

1. Submit an official letter from Experior documenting your passing scores on the Uniform National CPA Examination

OR

a complete "Request For Verification of Examination and License" form (attached to this application) if you took the Uniform National CPA Examination in another jurisdiction of the United States.

2. Submit documentation of your passing the AICPA Professional Ethics for CPAs Examination.

3. Submit an official letter from Experior documenting your passing the Utah Law and Rules Examination.
4. Submit an official transcript(s) verifying completion of the educational requirements as set forth in the Utah Certified Public Accountant Licensing Act Rules Section R156-26-302a.
5. Submit a complete "Certification of Qualifying or Accounting Experience for Licensure as a Certified Public Accountant" form(s) (attached to this application) documenting your completion of the experience requirements as set forth in Section R156-26-302b of the Rules.
6. If applying for licensure by endorsement, use the "Request For Verification of Examination and License" form (attached to this application) to obtain verification of licensure from every state in which you are currently licensed as a CPA.

Request that the verifying state(s) complete the forms(s) and mail or fax them directly to the Division or return them to you for submission with your application.

7. Submit a \$75.00 non-refundable application processing fee.

ADDITIONAL IMPORTANT INFORMATION:

1. **Law and Rules Exam:** All applicants for licensure must pass the Utah Law and Rules Examination. Contact Experior at the address and telephone number below to register for the law examination.

Experior, 5486 South 1900 West, Suite C, Taylorsville, Utah 84118, (801) 355-5009

You may also purchase a study guide from Experior, which has been prepared to assist candidates taking law exams.

In addition, the following applicable laws and rules are available on the Internet at www.dopl.utah.gov. You may also purchase them from Experior.

- ☐ Division of Occupational and Professional Licensing Act
- ☐ General Rules of the Division of Occupational and Professional Licensing
- ☐ Certified Public Accountant Licensing Act
- ☐ Certified Public Accountant Licensing Act Rules

2. **Current Documents:** Applications, statutes, and rules may change from time to time. If you have not recently obtained any of these documents, you may want to contact the Division or visit our Internet site to verify that you have current versions.
3. **Education and Experience Requirements:** The education and experience requirements

for CPA licensure changed effective July 1, 1994.

Applicants who passed or conditioned on the national CPA exam after July 1, 1994, must have a baccalaureate degree with 150 semester (225 quarter) hours, which includes the appropriate accounting course work as defined in Section R156-26-302a of the Utah Certified Public Accountant Licensing Act Rules **plus** 1 year of accounting experience.

Applicants who passed or conditioned on the national CPA exam prior to July 1, 1994, must have a baccalaureate degree with the appropriate accounting hours as defined in the rules cited above **plus** 3 years of qualifying experience completed after completion of their education.

Applicants who are currently licensed in another jurisdiction of the United States must have at least 5 years of qualifying experience since passing the national CPA exam and at least 5 years qualifying experience must have occurred within the immediately preceding 10 years.

4. **Examinations:** Applicants who have not taken and passed the national CPA examination, may contact Experior at the address and telephone number above for a “Uniform National CPA Examination” application for Division of Occupational and Professional Licensing approval to sit for the exam and for registration and fee information. The application can also be obtained from the Division’s internet site at www.dopl.utah.gov.

Applicants for the Utah Law and Rules Exam must apply directly to Experior. For registration and fee information contact Experior above.

Applicants for the UACPA Professional Ethics for CPAs Exam can order this self-study course and examination directly from the Utah Association of Certified Public Accountants (UACPA), 220 East Morris Avenue, Suite 320, Salt Lake City, Utah 84115, (801) 466-8022.

5. **Foreign Trained Applicants:** Foreign trained applicants must have their education and experience evaluated by a foreign evaluator service acceptable to the Division. Upon completion of the evaluation, the applicant shall submit the findings to the Division to determine if any additional requirements are needed to become licensed.

To obtain information about foreign evaluation services, contact NASBA (National Association of State Boards of Accountancy): www.nasba.org; 150 Fourth Ave. North, Suite 700; Nashville, TN 37219; (615) 880-4200.

6. **License Renewal:** All CPA licenses expire September 30 of every even-numbered year.

Unlike many other states, Utah's license renewal schedule **is not** based on the licensee's date of initial licensure. Under Utah's renewal system, all licenses in each profession expire as a group on the same day every two years. Therefore, the length of a licensee's first renewal cycle depends on how far into the current renewal cycle initial licensure was obtained. Each renewal cycle thereafter is for a full two years.

Additionally, the fee paid with this application for licensure is an application processing fee only. It does not include a renewal fee. Each licensee is responsible to renew licensure **PRIOR** to the expiration date shown on the current license. Renewal information is disseminated to each licensee at the licensee's last known address, as provided to the Division, approximately three months prior to the expiration date shown on the license.

7. **Continuing Professional Education:** CPA's are required to complete 80 hours of approved CPE in each two-year period ending with an odd number year (i.e. January 1, 2002 – December 31, 2003). A minimum of 20 hours of CPE must be completed in each year of the two-year cycle.

In approximately November of each odd-numbered year, CPE reporting forms will be mailed to the licensee for the purpose of reporting completion of qualified CPE courses as a condition of renewal of licensure. The licensee must complete and return the CPE reporting form to the Division no later than January 31 of each even-numbered year. The licensee is responsible to obtain the form and to report their CPE by the January 31 deadline. Failure to complete or report CPE will result in denial of renewal of the CPA license or action by the Division to revoke the CPA license.

If the initial license term is less than the full two-year CPE reporting period, the CPA is required to complete 10 hours of CPE for each full quarter of licensure during the CPE reporting period.

8. **Registration as a Certified Public Accounting Firm:** Anyone engaged in the practice of public accountancy must be either registered as a firm or be employed with a properly registered firm. If you are employed full time with a firm or other employer, but practice accountancy for your own account ("moonlighting"), you must apply for licensure with the Division as a CPA firm. If needed, contact Experior for a "Certified Public Accountancy Firm" application or obtain one from our Internet site (www.dopl.utah.gov).
9. **Quality Review:** All firms, including sole proprietorships, engaged in the practice of public accountancy are required to comply with quality review requirements as found in the Certified Public Accountant Licensing Act Rules.

10. **Examination Fees:** There are separate fees for all examinations. It is the responsibility of the applicant to submit the fees directly to the testing agency.
11. **Updating Address Information:** Licensees are responsible to keep the Division informed of their current address. If your address is incorrect, you will not receive renewal notices or other correspondence.
12. **Payments:** Make licensure fees payable to “DOPL.”
13. **Mail Complete Application to:**

By U.S. Mail

Division of Occupational & Professional Licensing
P.O. Box 146741
Salt Lake City, Utah 84114-6741

By Delivery or Express Mail

Division of Occupational & Professional Licensing
160 East 300 South, 1st Floor Lobby
Salt Lake City, Utah 84111

14. **Telephone Numbers:** (801) 530-6628

(866) ASK-DOPL – Toll-free in Utah
(866) 275-3675
15. **Fax Number:** (801) 530-6511

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APPLICATION FOR LICENSE or CERTIFICATE or REGISTRATION

GENERAL INFORMATION

License/Certificate/Registration Applying For: _____

Social Security Number: _____

Last Name: _____ Maiden Name: _____

First Name: _____ Middle Name: _____

Gender (Male or Female): _____ Date of Birth: _____

Have You Ever Held A Utah License Before? Yes _____ No _____

If Yes, Name of Profession: _____

If Yes, License Number: _____

PUBLIC MAILING ADDRESS

Street: _____

City: _____ State: _____ Zip: _____

County: _____

Telephone: (_____) _____

DO NOT WRITE IN THIS SECTION - FOR DIVISION USE ONLY

License/Certificate Number: _____

Date License/Certificate Approved: _____

Approved By: _____

Date License/Certificate Denied: _____

Denied By: _____

Reason For Denial/Other Comments: _____

APPLICATION FOR:

_____ Certified Public Accountant

EDUCATION REQUIREMENT (Use additional sheets if necessary):

Name: _____ Dates Attended: _____ To _____

Location: _____

Degree Received: _____ Date of Graduation _____

Answer “**Yes**” or “**No**.”

_____ I have a baccalaureate degree, 150 semester (225 quarter) hours of professional education, and have completed one year (2,000 hours) of accounting experience.

_____ I have a baccalaureate degree, have passed or conditioned on the CPA examination prior to July 1, 1994, and have completed 3 years (6,000 hours) of qualifying experience.

_____ I am applying for licensure by endorsement, am currently licensed in another state, and have completed 5 years (10,000 hours) of qualifying experience within the immediately preceding 10 years.

EXAMINATION REQUIREMENT:

Report each and every time you have taken all or any part of the Uniform National CPA Examination. Use additional sheets if necessary.

Date: _____ AICPA# _____ Location: _____

Audit _____ LPR _____ FARE _____ ARE _____ Ethics _____

Date: _____ AICPA# _____ Location: _____

Audit _____ LPR _____ FARE _____ ARE _____ Ethics _____

Date: _____ AICPA# _____ Location: _____

Audit _____ LPR _____ FARE _____ ARE _____ Ethics _____

Date: _____ AICPA# _____ Location: _____

Audit _____ LPR _____ FARE _____ ARE _____ Ethics _____

LICENSES:

List all licenses, registrations, or certifications issued by any state which you now hold or have ever held as a Certified Public Accountant. Use additional sheets if necessary.

Issuing State: _____

Profession: _____ License Status: _____

License Number: _____ Effective Date: _____

Issuing State: _____

Profession: _____ License Status: _____

License Number: _____ Effective Date: _____

QUALIFYING OR ACCOUNTING EXPERIENCE:

Please provide the following information beginning with the most recent experience. Use additional sheets if necessary.

Firm Name: _____ Telephone: _____

Address: _____

Dates of Employment: _____ to _____

Supervising CPA(s): _____

Firm Name: _____ Telephone: _____

Address: _____

Dates of Employment: _____ to _____

Supervising CPA(s): _____

Firm Name: _____ Telephone: _____

Address: _____

Dates of Employment: _____ to _____

Supervising CPA(s): _____

CERTIFIED PUBLIC ACCOUNTANT QUALIFYING QUESTIONNAIRE

Answer “yes” or “no” for each question. Do not leave any question blank.

1. _____ Have you ever applied for or received a license, certificate, permit or registration to practice as a CPA, accountant or CPA certificate holder under any name other than the name listed on this application?
2. _____ Have you ever been denied the right to sit for a CPA or accountant licensure examination?
3. _____ Have you ever had a license, certificate, permit, or registration to practice as a CPA, accountant or CPA certificate holder denied, conditioned, curtailed, limited, restricted, suspended, or revoked in any way?
4. _____ Have you ever been permitted to resign or surrender your license certificate, permit, or registration to practice as a CPA, accountant, or CPA certificate holder while under investigation or while action was pending against you by any accounting profession licensing agency, government regulatory agency, criminal or administrative jurisdiction?
5. _____ Is any disciplinary action pending against you now by any CPA or accountant licensing agency?
6. _____ Have you ever had your privileges to practice as a CPA, accountant, or CPA certificate holder before any agency or membership in any professional society or association denied, conditioned, curtailed, limited, restricted, suspended, or revoked in any way?
7. _____ Have you ever been permitted to resign or surrender your privileges to practice as a CPA, accountant or CPA certificate holder before any agency or to resign or surrender your membership in any professional society or association while under investigation or while action was pending against you by any agency, or other professional society or association or criminal or administrative jurisdiction?
8. _____ Is any action related to your conduct as a CPA or accountant pending against you?
9. _____ Have you been named as a defendant in a malpractice suit or any other action related to your practice of accounting during the past ten years? The filing date of the complaint naming you as a defendant should be considered to be the date of the action for purposes of responding to this question.

(Questions continue on following page.)

10. _____ Have you ever had office monitoring, practice curtailments, individual surcharge assessments based upon specific claims history, or other limitations, restrictions, or conditions imposed by any malpractice carrier?
11. _____ Have you ever had any malpractice insurance coverage denied, conditioned, curtailed, limited, suspended, or revoked in any way?
12. _____ If you are licensed as a CPA for which you are applying would you pose a direct threat to yourself, to your clients, or to the public health, safety, or welfare because of any circumstance or condition?
13. _____ Are you currently using or have you recently used any drugs (including recreational drugs) without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law?
14. _____ Have you ever used any drugs without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law, for which you have not successfully completed or are not now participating in a supervised drug rehabilitation program, or for which you have not otherwise been successfully rehabilitated?
15. _____ Have you been arrested for or charged with a misdemeanor or felony charge in any jurisdiction during the last 10 years? Motor vehicle offenses such as driving while impaired or intoxicated must be disclosed but minor traffic offenses such as parking or speeding violations need not be listed.
16. _____ Have you ever pled guilty to, no contest to, or been convicted of any felony or misdemeanor in any jurisdiction?

If you answered “yes” to questions 15 or 16 above, you must include with your application a copy of the police report, court docket, and any probation/parole officer report for EACH and EVERY arrest and/or conviction within the past ten years.

If you answered “yes” to any of the above questions, please enclose with this application complete information with respect to all circumstances and the final result, if such has been reached.

A “yes” answer does not necessarily mean you will not be granted a license; however, the Division may request additional documentation if the information submitted is insufficient.

AFFIDAVIT and RELEASE AUTHORIZATION

I am the applicant described and identified in this application for licensure, certification, or registration in the State of Utah.

I am qualified in all respects for the license, certificate, or registration for which I am applying in this application.

To the best of my knowledge, the information contained in the application and its supporting document(s) is free of fraud, misrepresentation, or omission of material fact.

To the best of my knowledge, the information contained in the application and its supporting document(s) is truthful, correct, and complete; and, discloses all material facts regarding the applicant and associated individuals necessary to properly evaluate the applicant's qualifications for licensure.

I will ensure that any information subsequently submitted to the Division in conjunction with this application or its supporting documents meet the same standard as set forth above.

I understand that it is unlawful and punishable as a class A misdemeanor to apply for or obtain a license or to otherwise deal with the Division or a licensing board through the use of fraud, forgery, or intentional deception, misrepresentation, misstatement, or omission.

I understand that this application will be classified as a public record and will be available for inspection by the public, except with regard to the release of information which is classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records or information of any type reasonably required for the Division to properly evaluate my qualifications for licensure/certification/registration by the State of Utah.

Signature of Applicant: _____

Date of Signature: _____

Printed Name of Applicant: _____

Utah Division of Occupational & Professional Licensing
160 East 300 South, P.O. Box 146741
Salt Lake City, Utah 84114-6741
FAX: 801 530-6511

CERTIFICATION OF QUALIFYING OR ACCOUNTING EXPERIENCE FOR LICENSURE AS A CERTIFIED PUBLIC ACCOUNTANT

PART I: TO BE COMPLETED BY APPLICANT:

Submit a separate form for each firm you have listed on the application. Request that the licensed CPA supervisor complete the form and return it to you for submission with your application.

Your Name: _____

Social Security Number: _____

Answer “**Yes**” or “**No**.”

_____ I am documenting “Qualifying Experience.”

_____ I understand that “Qualifying Experience” means experience in the practice of public accountancy under the direction and supervision of a licensed certified public accountant performed for a client, which includes expression of assurance or opinion, for at least 300 hours collectively in the following areas:

1. applying Generally Accepted Auditing Standards (“GAAS”) to the usual and customary financial transactions recorded in the accounting records;
2. preparing audit working papers in accordance with GAAS covering the examination of the accounts usually found in accounting records;
3. planning the audit scope in accordance with GAAS, including the audit program to be followed;
4. preparing written explanations and comments on the findings of the examination and on the content of the accounting records; and
5. preparing and analyzing financial statements in accordance with GAAS.

_____ I am documenting “Accounting Experience.”

_____ I understand that "Accounting Experience" means applying accounting and auditing skills and principles that are taught as a part of the professional education qualifying a person for licensure under this chapter and generally accepted by the profession, under the supervision of a licensed certified public accountant.

PART II: TO BE COMPLETED BY A LICENSED CPA SUPERVISOR:

Answer "Yes" or "No."

_____ I hereby attest that the applicant named above was employed during the following periods of time during which the applicant satisfactorily completed a program of qualifying experience for a client.

_____ I hereby attest that the applicant named above was employed during the following periods of time during which the applicant satisfactorily completed a program of accounting experience.

Period of Employment:

Month _____ Day _____ Year _____ to Month _____ Day _____ Year _____

Total Hours: _____ Supervisor: _____

Month _____ Day _____ Year _____ to Month _____ Day _____ Year _____

Total Hours: _____ Supervisor: _____

Audit Experience:

Has the applicant applied accepted auditing standards (GAAS) to the financial transactions of clients including the following:

Answer "Yes" or "No."

_____ Reconciling bank accounts; confirming accounts, notes receivable and payable; observing physical counts and pricing of inventories; and testing depreciation methods of fixed assets?

_____ Performing appropriate tests of revenues and expenses, testing payroll records, invoices and other expense supporting documents?

_____ Preparing adequate audit work papers covering the examination of financial

- _____ transactions?
_____ Having obtained sufficient experience in planning the audit scope and program to enable applicant to plan and complete an audit of a small business organization?
- _____ Preparing written explanations and comments on the findings of examinations and the content of the accounting records?
- _____ Prepared and analyzing financial statements, including footnotes?

Total hours of "Audit Experience" obtained by applicant: _____

Other qualifying experience:

Answer "Yes" or "No."

- _____ Has the applicant performed write-up work and other accounting services, management advisory or consulting services, tax preparation and/or furnished advice on tax matters?

Total hours of other qualifying experience: _____

TOTAL HOURS OF "QUALIFYING" EXPERIENCE: _____

TOTAL HOURS OF "ACCOUNTING" EXPERIENCE: _____

Comments (Use additional sheets if necessary): _____

Name of Employer: _____

Telephone: _____

Address: _____

City: _____ State: _____ Zip: _____

Attesting Licensed CPA: _____

Position: _____

Signature of Attesting CPA: _____

License Number: _____ State: _____

Subscribed and sworn to before me this _____ day of _____, 20 _____

Signature of Notary Public: _____

Notary Public for the State of: _____

(SEAL)

Utah Division of Occupational & Professional Licensing
160 East 300 South, P.O. Box 146741
Salt Lake City, Utah 84114-6741
FAX: 801 530-6511

REQUEST FOR VERIFICATION OF EXAMINATION AND LICENSE

TO BE COMPLETED BY THE APPLICANT:

Complete the first section of the form and submit it to every state in which you have ever been licensed in any health care profession. Request that the verifying state complete the form and mail or fax it directly to the Division or return it to you for submission with your application.

Applicant Name: _____

Street Address: _____

City: _____

State: _____ Zip: _____

I am requesting licensure in the state of Utah as a/an _____

I am/have been licensed in your state under the name _____

My social security number is _____

My date of birth is _____

My license number in your state is/was _____

I have enclosed the necessary license verification fee in the amount of \$ _____

Signature of Applicant: _____

TO BE COMPLETED BY THE VERIFYING AGENCY:

Please furnish the information requested, sign and verify the document, and mail or fax it directly to the Division or place the completed form in a sealed envelope and provide it to the applicant in person or by mail. The applicant will include the verification of licensure with his/her Utah application. Thank you.

Name of Verifying State: _____

Name of Licensee (as it appears in verifying state' records): _____

Classification of License Issued: _____

License Number: _____

Current Status: _____

Original Date of Licensure: _____

Expiration Date: _____

Continuously Licensed:

_____ Yes _____ No, please explain: _____

Licensed By:

_____ Exam, Type: _____ Date: _____

_____ Endorsement: from what state? _____

_____ Waiver: _____

Examination Scores:

Please indicate the date and score for each time the applicant has taken the examination. This is required for the state of Utah to establish that the applicant has "conditioned" on the examination.

Date: _____ AICPA# _____ Location: _____

Audit _____ LPR _____ FARE _____ ARE _____ Ethics _____

Date: _____ AICPA# _____ Location: _____

Audit _____ LPR _____ FARE _____ ARE _____ Ethics _____

Date: _____ AICPA# _____ Location: _____

Audit _____ LPR _____ FARE _____ ARE _____ Ethics _____

Date: _____ AICPA# _____ Location: _____

Audit _____ LPR _____ FARE _____ ARE _____ Ethics _____

Date: _____ AICPA# _____ Location: _____

Audit _____ LPR _____ FARE _____ ARE _____ Ethics _____

Education Required For Licensure: _____

Disciplinary Action or Pending Disciplinary Action:

_____ No

_____ Yes, please provide certified copies of all Petitions, Orders, etc.

Signature: _____

Title: _____

Agency: _____

Date: _____

(SEAL)